

Attach a complete copy of the federal Form 1041 and all related forms and schedules.

For calendar year 2010 or tax year beginning MMDD2010 and ending MMDDYYYY

Check all that apply: Name of estate or trust, FEIN, Name and title of fiduciary, Date entity created, Mailing address, City, state and zip code + 4, Entity Type, Residency status.

Enter amounts corresponding to your federal return. Round to the nearest dollar. If no entry, leave blank.

Table with 4 columns: Line number, Description, Federal Business Code/NAICS, and Amount. Rows include Interest income, Ordinary dividends, Business income, Capital gain, Rents, royalties, Farm income, Other income, Deductions (Interest, Taxes, Fees, Charitable, etc.), and Montana adjustments.



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Taxes and Credits	25	Montana taxable income from line 24.....	25		00
	26	Tax from the tax table. If line 25 is zero or less, enter zero	26		00
	27	2% capital gains tax credit on undistributed capital gains only. Enter the amount from Form FID-3, Schedule E, line 7.....	27		00
	28	Subtract line 27 from line 26. If zero or less, enter zero. Resident tax after capital gains tax credit.....	28		00
	28a	Nonresident tax after capital gains credit. Enter amount from Form FID-3, Schedule F, line 18, but not less than zero	28a		00
	29	Tax on lump sum distributions. (See instructions.).....	29		00
	30	Add line 28 or 28a and line 29. Total tax.....	30		00
	31	Credit for taxes paid to other states or countries. Enter the amount from Form FID-3, Schedule G, line 10. (If more than one Schedule G, enter the total of all schedules.).....	31		00
	32	Other nonrefundable credits. List credit form(s) _____ Attach all appropriate forms.....	32		00
	33	Add lines 31 and 32. Total nonrefundable credits.....	33		00
Payments and Refundable Credits	34	Subtract line 33 from line 30. If zero or less, enter zero	34		00
	35	Endowment credit recapture tax.....	35		00
	36	Add lines 34 and 35. Tax liability.....	36		00
	37	Montana income tax withheld. Attach federal Form(s) W-2 and 1099.....	37		00
	38	Montana pass-through entity withholding. Attach Montana Schedule K-1 or Form PT-WH	38		00
	39a	Total Montana mineral royalty tax withheld. Attach federal Form(s) 1099 and supporting schedule if any.....	39a		00
	39b	Mineral royalty tax withheld distributed to beneficiaries	39b		00
	39	Subtract line 39b from 39a. Mineral royalty tax withheld attributable to the estate or trust.....	39		00
	40	2010 estimated tax payments and amount applied from the 2009 return	40		00
	41	2010 extension payments from Form EXT-FID-10.....	41		00
Tax	42	Refundable credits. List credit form(s) _____ Attach all appropriate forms.....	42		00
	43	Add lines 37 through 42. Total payments.....	43		00
	44	If line 36 is greater than line 43, subtract line 43 from line 36. Tax due.....	44		00
Penalties and Interest	45	If line 43 is greater than line 36, subtract line 36 from line 43. Tax overpaid.....	45		00
	46	Interest on underpayment of estimated taxes. (See instructions on page 6.)	46		00
	47	Late file, late payment penalties and interest. (See instructions and table on page 6.)	47		00
	48	Other penalties. (See instructions on page 6.).....	48		00
	49	Add the amounts on lines 46 through 48. Total penalties and interest.....	49		00

See page 3 for the calculation of the amount the entity owes or its refund.

2010 Montana Fiduciary Income Tax Table									
If The Taxable Income Is More Than	But Not More Than	Multiply The Taxable Income By	And Subtract	This Is The Tax	If The Taxable Income Is More Than	But Not More Than	Multiply The Taxable Income By	And Subtract	This Is The Tax
\$0	\$2,600	1% (0.010)	\$0		\$9,400	\$12,100	5% (0.050)	\$235	
\$2,600	\$4,600	2% (0.020)	\$26		\$12,100	\$15,600	6% (0.060)	\$356	
\$4,600	\$6,900	3% (0.030)	\$72		More Than \$15,600		6.9% (0.069)	\$496	
\$6,900	\$9,400	4% (0.040)	\$141						

For Example: Taxable Income \$6,800 X 3% (0.030) = \$204. \$204 Minus \$72 = \$132 Tax

Questions? Call us toll free at (866) 859-2254 (in Helena, 444-6900) or TDD (406) 444-2830 for hearing impaired.



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Amount the Entity Owes or Its Refund	50 If the estate or trust has a tax due (amount on line 44), add lines 44 and 49 OR, if the estate or trust has a tax overpayment (amount on line 45) and it is less than line 49, subtract line 45 from line 49. Enter the result. This is the amount the estate or trust owes. 50	00
	Please make the check payable to MONTANA DEPARTMENT OF REVENUE.	
	51 If the estate or trust has a tax overpayment (amount on line 45) and it is greater than line 49, subtract line 49 from line 45. Enter the result. Overpayment. 51	00
	52 Enter the amount on line 51 that the estate or trust wants applied to the 2011 estimated tax 52	00
53 Subtract line 52 from line 51 and enter the result. Refund. 53	00	

For Direct Deposit of your refund, complete 1, 2, 3, and 4. Please see instructions on page 7.	1. RTN#		2. ACCT#	
	3. If using direct deposit, the estate or trust is required to mark one box. ▶ <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	4. Is this refund going to an account that is located outside of the United States or its territories? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No			

Please send your completed Form FID-3 to: Montana Department of Revenue PO Box 8021 Helena, MT 59604-8021	Name, address and telephone number of paid preparer	<input type="checkbox"/> Check this box and attach a copy of the federal Form 7004 to receive the Montana extension.
	PTIN, SSN or FEIN:	<input type="checkbox"/> Do not mail forms and instructions next year

May the DOR discuss this return with the tax preparer? Yes No

Signature of fiduciary (or officer representing fiduciary) X	Date	FEIN of fiduciary if a financial institution	Telephone number
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I declare under penalty of false swearing that the information in this tax return and attachments is true, correct and complete.

Schedule A – Schedule of Additions

1	Interest and mutual fund dividends from state, county or municipal bonds from other states.....	1	00
2	Dividends not included in federal total income.....	2	00
3	Taxable federal refund.....	3	00
4	Other recoveries of amounts deducted in earlier years that reduced Montana taxable income.....	4	00
5	Montana income taxes paid or accrued.....	5	00
6	Compensation and expenditures used to compute the film production credit.....	6	00
7	Insure Montana Small Business Health Insurance Program premiums used to compute the credit.....	7	00
8a	Income from an ESBT S corporation not included in federal taxable income.....8a	00	00
8b	Capital gains from an ESBT S corporation not included in federal taxable income.....8b	00	00
8	Income from an ESBT S corporation not included in federal taxable income (total of lines 8a and 8b).....	8	00
9	Expenses allocated to U.S. obligations.....	9	00
10	Other income. List type and amount:.....	10	00
11	Total additions (add lines 1 through 10). Enter the total on Form FID-3, page 1, line 18.....	11	00



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Schedule B – Schedule of Deductions/Subtractions

1	Federal income tax deduction	1		00
2	Exempt interest and mutual fund dividends from federal bonds, notes, and other obligations	2		00
3	State tax refunds included on Form FID-3, page 1, line 8	3		00
4	Other recoveries of amounts deducted in earlier years that did not reduce Montana taxable income	4		00
5	Partial pension and annuity income exemption. See worksheet and instructions	5		00
6	Subtraction for federal taxable U.S. Railroad Retirement Board benefits (Tier I and Tier II)	6		00
7a	Losses from an ESBT S corporation not included in federal taxable income	7a		00
7b	Capital losses from an ESBT S corporation not included in federal taxable income	7b		00
7	Losses from an ESBT S corporation not included in federal taxable income (total of lines 7a and 7b)	7		00
8	Expenses allocated to other states' interest and mutual fund dividends	8		00
9	Other subtractions. List type and amount:	9		00
10	Total deductions/subtractions (add lines 1 through 9). Enter the total on Form FID-3, page 1, line 19	10		00

Schedule C – Montana Distributable Net Income (MDNI) and Montana Income Distribution Deduction (MIDD)

1	Montana adjusted total income for Distributable Net Income (DNI). If adjusted total income AND line 4 are losses, use the smaller loss. (See page 10 of the instructions.)	1		00
2a	Add: Federal tax exempt income (gross)	2a		00
2b	Less: Expenses allocated to federal tax exempt income	2b		00
2c	Add: U.S. government tax exempt income for Montana (gross)	2c		00
2d	Less: Expenses allocated to U.S. government tax exempt income for Montana	2d		00
2e	Add: Expenses allocated to non-Montana municipal income taxable to Montana	2e		00
2f	Less: Non-Montana municipal income taxable to Montana	2f		00
2	Montana adjusted tax exempt interest income	2		00
3	The sum of capital gains reported on federal Schedule B, lines 3, 4 and 5	3		00
4	If the amount on Form FID-3, page 1, line 4 is a gain, enter as a negative number. If the amount on page 1, line 4 is a loss, enter the loss as a positive number. (See page 10 of the instructions.)	4		00
5	Montana distributable net income. Combine lines 1 through 4. If zero or less, enter zero. (See page 10 of the instructions.)	5		00
6	If a complex trust, enter the accounting income for the tax year as determined under the governing instrument	6		00
7	Income required to be distributed currently	7		00
8	Other amounts paid, credited or otherwise required to be distributed	8		00
9	Actual total distributions for the year. Add lines 7 and 8	9		00
10	Tax exempt income included in actual distributions included on line 9	10		00
11	Tentative income distribution deduction based on actual distributions. Subtract line 10 from line 9	11		00
12	Tentative income distribution deduction. Subtract line 2 from line 5. If zero or less, enter zero	12		00
13	Montana income distribution deduction. Enter the smaller of line 11 or line 12 and on Form FID-3, page 1, line 21. Do not enter less than zero	13		00



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Schedule D – Beneficiaries and Montana Income Distributions

List name and address of each beneficiary receiving a portion of distributions reported on line 21. If more than 10 beneficiaries, attach a separate schedule.

	A Name and Address of Beneficiary Name Street Address City State Zip Code	B Identification Number		C Residency Status	D Montana Income Distribution Received by Beneficiary																																																																																																	
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Schedule E – Capital Gains Tax Credit Calculation

1	Enter the capital gain or (loss) from Form FID-3, page 1, line 4.....	1	00
2	Enter the capital gains from an ESBT S corporation, Schedule A, line 8b	2	00
3	Enter the capital losses from an ESBT S corporation, Schedule B, line 7b	3	00
4	Add lines 1 and 2, then subtract line 3. This is the fiduciary's total net capital gains	4	00
5	Enter the capital gains reported as distributions to the beneficiaries from Form FID-3, page 1, line 4 (1).....	5	00
6	Subtract line 5 from line 4. This is the amount of net capital gains eligible for the credit	6	00
7	Multiply line 6 by 2% (.02). This is the allowable capital gains tax credit. Enter on Form FID-3, page 2, line 27	7	00

Schedule F – Nonresident Estate and Trust Tax

	A Gross Income	B Montana gross source income included in column A
1	Interest income	00 00
2	Ordinary dividends.....	00 00
3	Business income or (loss)	00 00
4	Capital gain or (loss).....	00 00
5	Rental real estate, royalties, partnerships, S corporations, other estates and trusts, etc.....	00 00
6	Farm income or (loss).....	00 00
7	Ordinary gain or (loss).....	00 00
8	Other income	00 00
9	Interest and mutual fund dividends from other states' state, county or municipal bonds	00 00
10	Dividends not included in federal total income	00 00
11	Taxable federal refund.....	00 00
12	Other recoveries of amounts deducted in earlier years that reduced Montana taxable income.....	00 00
13	ESBT S corporation income	00 00
14	Other additions	00 00
15	Add lines 1 through 14 and enter the result here. Column B is the estate or trust's Montana source income.	00 00
16	Divide the amount in column B, line 15 above by the amount in column A, line 15 above and enter result here. Carry to 4 decimal places and do not enter more than 1.0000.....	
17	Enter the resident tax after capital gains tax credit reported on Form FID-3, page 2, line 28	00
18	Multiply the tax on line 17 by the percentage on line 16 and enter here and on Form FID-3, page 2, line 28a. This is the estate or trust nonresident tax after capital gains tax credit.	00

Schedule F applies to nonresident estates and trusts only. The fiduciary will use this schedule to compute the ratio of Montana source income to total income. This ratio is then multiplied by the resident tax from FID-3, page 2, line 28 to determine the nonresident tax to be reported on FID-3, page 2, line 28a.

Column A – Enter on lines 1 through 14 the gross income from Form FID-3, lines 1 through 8 and Schedule A.

Column B – Enter on lines 1 through 14 the gross Montana source income from Form FID-3, lines 1 through 8 and Schedule A.

How does a nonresident estate or trust determine its Montana source income?

For further information and a line-by-line description of Montana source income, refer to Form FID-3, Schedule F instructions beginning on page 11.



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Schedule G – Credit for an Income Tax Liability Paid to Another State or Country

Full-year resident only

1	Enter the income taxable to another state or country that is included in Montana income on Form FID-3, line 25	1		00
2	Enter the total income from the other state or country you used in calculating the income tax paid to that state or country. Include in this total all income exempt from Montana income tax that was subject to tax in the other state or country.			
	Indicate state's abbreviation. <input type="text"/>	2		00
3	Enter the total Montana income from Form FID-3, line 25	3		00
4	Enter the total income tax liability paid to the other state or country	4		00
5	Enter the Montana tax liability from Form FID-3, line 28	5		00
6	Divide line 1 by line 2. Enter the percentage here, but not more than 100%	6	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> %	
7	Multiply line 4 by line 6 and enter the result here	7		00
8	Divide line 1 by line 3. Enter the percentage here, but not more than 100%	8	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> %	
9	Multiply line 5 by line 8 and enter the result here	9		00
10	Enter here and on Form FID-3, page 2, line 31, the smaller of the amounts reported on lines 4, 7, or 9 above. This is the estate or trust's credit for an income tax paid to another state or country.....	10		00

- The estate or trust is not entitled to a Montana tax credit for taxes paid to a foreign country unless it has unused federal credit that is not eligible to be carried back or carried forward to another tax year.
- The credit is limited to an income tax liability paid on income that is also taxed by Montana.
- The estate or trust will need to complete a separate Schedule G for each state or country to which it has paid an income tax liability. The entity cannot combine payments on one schedule. If more than one Schedule G, enter the total of all schedules on Form FID-3, page 2, line 31.
- This is a nonrefundable single year credit. It cannot reduce the Montana tax liability below zero.
- No unused credit amount can be carried forward.

Schedule H – Reporting of Special Transactions

Complete Schedule H only if the estate or trust filed any of the federal income tax forms described below. Check the appropriate box indicating which form(s) the estate or trust filed with the Internal Revenue Service for this tax year. If the answer is "Yes" to one or more of these forms, the entity will need to attach a complete copy of the federal Form 1041.

- 1 The estate or trust filed federal Form 8918 – Material Advisor Disclosure Statement with the Internal Revenue Service Yes
Form 8918 is required to be filed by material advisors to any reportable transactions.
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- 2 The estate or trust filed federal Form 8824 – Like-Kind Exchanges with the Internal Revenue Service Yes
NOTE: Check the box if the like-kind exchange includes Montana property. Nonresidents do not have to report a like-kind exchange if the properties involved do not include Montana property.
Form 8824 is used to report each exchange of business or investment property for property of a like kind.
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- 3 The estate or trust filed federal Form 8865 – Return of U.S. Persons with Respect to Certain Foreign Partnerships with the Internal Revenue Service Yes
Form 8865 is used to report the information required under 26 USC 6038 (reporting with respect to controlled foreign partnerships), section 6038B (reporting of transfers to foreign partnerships), or section 6046A (reporting of acquisitions, dispositions, and changes in foreign partnership interest).
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- 4 The estate or trust filed federal Form 8886 – Reportable Transaction Disclosure Statement with the Internal Revenue Service Yes
Form 8886 is used to disclose information for each reportable transaction in which the estate or trust participated.

